MUNICIPAL CLERKS PROGRAM

CENTER FOR GOVERNMENT SERVICES

Tax Collection Administration

COURSES FOR NEW JERSEY LOCAL GOVERNMENT ||

SPRING 2018

RUTGERS
Continuing Studies
**Program Courses**

*Principles of Municipal Tax Collection I*

**Prerequisite: None**

This 36-hour course is designed as an introduction to municipal tax collection and the basic duties and responsibilities of the municipal tax collector. Major areas of instruction include the statutory basis and institutional framework for local government in New Jersey, duties of the assessor and county tax board, assessments for improvements, tax searches, and searches for improvements. The tax collector's duties are covered with regard to billing, cashiering, and reports. The offices and duties of the chief financial officer, treasurer of school monies, and utility collector are also discussed. The course includes hands-on calculations. A 12-digit calculator is required starting on the first day of class. The PMTC I manual will be provided in class.

*Principles of Municipal Tax Collection II*

**Prerequisite: Principles of Municipal Tax Collection I**

This 36-hour second course in the sequence focuses on Enforcement. Areas of enforcement that are covered in detail include general provisions, power of tax sale, preparation, mechanics, and certificate of sale. Redemptions, redemptions by installments, priorities of liens, bankruptcy, foreclosure, in personam, and In Rem are also discussed in depth. Other topics include assignment of tax sale certificates and cancellation and redemption of tax sale certificates. The course includes hands-on calculations. A 12-digit calculator is required starting on the first day of class. The PMTC II manual will be provided in class.

*Principles of Municipal Tax Collection III*

**Prerequisites: Principles of Municipal Tax Collection I and II**

This 36-hour third course in the sequence covers operations. The tax appeal process (both County Board and State Tax Court), a detailed review of estimated and final tax billing (including state fiscal year), tax overbills, requirements and preparation of senior citizen and veterans deduction reporting, and calculation of percentages of tax collections. The course also includes instruction on records management and an overview of the operations and security of the tax office; mortgage escrow; and credit card acceptance. The course includes hands-on calculations. A 12-digit calculator is required starting on the first day of class. The PMTC III manual will be provided in class.

**Publications**

- Principles of Municipal Tax Collection I
- Principles of Municipal Tax Collection II
- Principles of Municipal Tax Collection III

To purchase a copy please call 732-932-3640, ext. 648

*Co-Sponsor: Tax Collector and Treasurer’s Association of New Jersey*

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**Tax Collection Review Course**

This expanded 21-hour course is a review of the three core courses in New Jersey Tax Collection Administration, and is offered prior to the State Certified Tax Collector Examination. This class is open only to those persons who have satisfactorily completed Principles of Municipal Tax Collection I, II, and III. This course is not required to take the New Jersey State Certification Exam. Please bring the current edition manuals for Principles of Municipal Tax Collection I, Principles of Municipal Tax Collection II, and Principles of Municipal Tax Collection III to this class. Bring a calculator beginning on the first day of class.

**State Exam**

The New Jersey State Tax Collection Certification Exam will be scheduled for June 2018. Applicants must apply to the Division of Local Government Services no less than 30 days in advance and must have successfully completed PMTC I, II, and III before taking the State Exam. For more information regarding exam dates or requirements please visit www.nj.gov/dca/divisions/dlgs or call the Certification Unit at 609-292-9757. The State Exam fee is $25.

**Registration Information**

Courses are scheduled during the fall, spring and summer semesters throughout the state. Announcements containing specific course information are available each semester and may be found on the Center's website: [http://cgs.rutgers.edu](http://cgs.rutgers.edu).

**Enrollment:** A student may enroll in a CGS course in several different ways. Mail-in registrations, faxed registrations, in-person registrations at the CGS offices, and online registrations (with credit card or e-check only) are accepted prior to the start of the course. Before a student is officially enrolled in a course, payment must be authorized or secured, and the student must meet all prerequisites associated with the course. A student who has a delinquent account with CGS will not be permitted to enroll in any additional CGS courses until the delinquency is resolved. Go to [http://cgs.rutgers.edu](http://cgs.rutgers.edu) and click on the “Register Now” button on the homepage.

To ensure that course materials are available the first session of your course, it is strongly recommended you register at least one week prior to the course start date.

In-person registrations at the course location on the day of the first class are considered “walk-ins.” Walk-ins are accepted but not encouraged and will be assessed a $15 late registration fee. In addition, walk-in students must complete an “Agreement-to-Pay Form” and will be contacted by CGS immediately after the first class. Walk-ins must make full payment of all fees or provide a valid purchase order within five business days of the first class. Walk-ins already on financial hold will not be permitted to complete their registration unless the delinquency is resolved.

**Financing:** If financing is needed, apply for the Sallie Mae Smart Option Student Loan as soon as possible at [www.salliemae.com/00262990](http://www.salliemae.com/00262990)

This program has been approved by the Veterans Administration and may be available for GI benefits. Visit [lifelonglearning.rutgers.edu](http://lifelonglearning.rutgers.edu) for additional information and instructions.

Continuing Education Loans are available from the Rutgers Federal Credit Union. Contact them at: [www.rutgers.fcu.org](http://www.rutgers.fcu.org) for information.
Mail registration form and payment to:
TAX COLLECTION PROGRAM
RUTGERS CENTER FOR GOVERNMENT SERVICES
303 George Street, Suite 604
New Brunswick, NJ 08901-2020
Or fax to: 732-932-3586

GENERAL INFORMATION

If home or employer information has changed since your last registration, check here. □

Last Name ____________________________
First Name ____________________ Middle Initial __________
Gender  □ Female  □ Male
Employer _______________________________________
Title _______________________________________
Business Address
Street _________________________________
City _________________________________
State __________________ ZIP _____________

Home Address
Street _________________________________
City _________________________________
State __________________ ZIP _____________

Phone Numbers (required – check box for preferred)
□ Mobile ______________ □ Home ______________
□ Business _______________ Ext. ____________

E-mail Addresses (required – check box for preferred)
□ Business _______________________________
□ Home _________________________________

COURSE INFORMATION

I wish to register for:

Title _______________________________________
Code __________________ Fee _______________
Location ____________________________________

Title _______________________________________
Code __________________ Fee _______________
Location ____________________________________

Title _______________________________________
Code __________________ Fee _______________
Location ____________________________________

Title _______________________________________
Code __________________ Fee _______________
Location ____________________________________

Prerequisite(s) (if applicable) ________________________
________________________________________________________________________
Completion Date ______________ Location ____________

PAYMENT INFORMATION

Check or voucher must accompany registration form. Make check or voucher payable to: Rutgers, The State University of New Jersey. Mail to above address.

In accordance with University policies, credit card information is no longer accepted on registration forms. Students paying course fees with a credit card must register online at: http://cgs.rutgers.edu. Click on the red “Register Now” button.

There is a $25 fee for course withdrawals and/or returned checks.
Tax Collection I - $1098
TC-4301-SP18-1
New Brunswick
Center for Government Services at Rutgers, Room A 303 George Street, 6th floor
April 7, 14, 21, May 5, 12
Saturday: 9 a.m. - 4 p.m.
Instructor: Elaine Fortin

Tax Collection II - $1093
TC-4302-SP18-1
New Brunswick
Public Safety Building at Rutgers, Room 205 B 55 Commercial Avenue
March 17, 24
April 7, 14, 28, May 5
Saturday: 9 a.m. - 4 p.m.
Instructor: Jeanette Larrison

TC-4302-SP18-2
Howell
Southard School Community Center 115 Kent Road, Room 3
February 17, 24
March 3, 10, 17, 24
Saturday: 9 a.m. - 4 p.m.
Instructor: Elaine Fortin

TC-4302-SP18-3
Clementon
Camden County Educational Services 225 White Horse Avenue
March 24
April 7, 14, 21, 28, May 5
Saturday: 9 a.m. - 4 p.m.
Instructor: Jennifer Dukelow

Review Course - $632
TC-4304-SP18-1
New Brunswick
Center for Government Services at Rutgers, Room A
May 19, June 2, 9
Saturday: 9 a.m. - 5 p.m.
Instructor: Elaine Fortin

TC-4304-SP18-2
Mays Landing
Atlantic Cape Comm. College Bldg Q, Rm 101A 5100 Black Horse Pike
June 1, 2, 8
Fri & Sat: 9 a.m. - 5 p.m.
Instructor: Suzanne Olah

For More Information: Visit the program webpage at http://cgs.rutgers.edu/taxcollection.